



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: William Woo
DOCKET NO.: 22-47742.001-R-1
PARCEL NO.: 10-10-406-010-0000

The parties of record before the Property Tax Appeal Board are William Woo, the appellant, by Dora Cornelio, attorney-at-law of Schmidt Salzman & Moran, Ltd. in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$15,289
IMPR.: \$45,710
TOTAL: \$60,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a 1.5-story dwelling of frame and masonry exterior construction with 3,222 square feet of living area. The dwelling is approximately 59 years old. Features of the property include a full basement with a recreation room, central air conditioning, two fireplaces, 3½ bathrooms, and a 2-car garage. The property has a 12,741 square foot site located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables consisting of class 2-04 properties improved with 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,874 to 3,034

square feet of living area and in age from 62 to 81 years old.¹ Each comparable has a full basement with one having finished area, central air conditioning, one or two fireplaces, 2 or 2½ bathrooms, and a 2-car garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$12,431 to \$20,318 or from \$6.63 to \$6.87 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$21,619.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,999. The subject property has an improvement assessment of \$45,710 or \$14.19 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables consisting of class 2-04 properties improved with 1.5-story dwellings of frame and masonry exterior construction that have 2,864 and 2,940 square feet of living area and are 65 and 68 years old, respectively.² Each property has a full unfinished basement, central air conditioning, 1½ or 2½ bathrooms, and a 2.5-car garage. Comparable #1 has one fireplace. The comparables have the same assessment neighborhood code as the subject and are located ¼ of a mile from the subject. Their improvement assessments are \$45,439 and \$42,458 or \$15.87 and \$14.44 per square foot of living area, respectively.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on seven equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1, #3, #4 and #5 due differences from the subject in size. The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparables #1 and #2 that range in size from 2,864 to 3,034 square feet of living area and are 65 or 68 years old. The comparables have varying degrees of similarity to the subject in features and would require upward adjustments due to having fewer bathrooms than the subject dwelling and having unfinished basements unlike the subject's finished basement. Board of review comparables #1 and #2 have fewer fireplaces than the subject requiring upward adjustments for this difference. Conversely, board of review comparables #1 and #2 have larger garages than the subject necessitating downward adjustments. These three comparables have improvement assessments that range from \$20,318 to \$45,439 or from \$6.70 to \$15.87 per

¹ The appellant submitted copies of the Cook County Assessor's Office property characteristic sheets for the comparables from which descriptive information was verified or obtained.

² The board of review assessment equity grid analysis included four comparables, however, comparables #3 and #4 are duplicates of comparables #2 and #1, respectively.

square foot of living area. The subject's improvement assessment of \$45,710 or \$14.19 per square foot of living area falls above the range of the overall improvement assessments but is within the range on a per square foot of living area basis as established by the best comparables in this record. The subject's improvement assessment is well supported after considering the suggested adjustments to the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

October 21, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

William Woo, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602